

BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2006

	General	Advanced Life Support Fund	Capital Improvements Program Fund	Other Governmental Funds	Governmental Funds Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 3,659,937	\$ -	\$ 3,078,432	\$ 2,544,905	\$ 9,283,274
Cash with outside agency	-	-	-	10,000	10,000
Investments	4,546,369	-	39,127,014	21,721,797	65,395,180
Receivables:					
Taxes	240,667	-	-	807,126	1,047,793
Accounts	799,834	-	24,380	45,839	870,053
Interest	151,104	-	228,751	101,259	481,114
Special assessments	-	-	-	803,580	803,580
Due from other funds	-	-	-	958,538	958,538
Due from other governments	3,770,770	1,204,863	534,374	-	5,510,007
Prepaid rent	-	-	326,333	-	326,333
Restricted assets:					
Deposit cash	-	-	-	26,943	26,943
Deposit investments	1,413,845	-	113,718	-	1,527,563
Total Assets	<u>\$ 14,582,526</u>	<u>\$ 1,204,863</u>	<u>\$ 43,433,002</u>	<u>\$ 27,019,987</u>	<u>\$ 86,240,378</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts/claims payable	\$ 2,731,550	\$ 111,834	\$ 1,074,585	\$ 364,625	\$ 4,282,594
Employee wages payable	1,082,702	134,491	24,819	53,850	1,295,862
Due to other funds	-	958,538	-	-	958,538
Due to other governments	-	-	285,851	-	285,851
Payable from restricted assets:					
Deposits payable	1,413,845	-	113,718	26,943	1,554,506
Unearned revenues	295,909	-	2,510,603	511,273	3,317,785
Total Liabilities	<u>5,524,006</u>	<u>1,204,863</u>	<u>4,009,576</u>	<u>956,691</u>	<u>11,695,136</u>
<b>Fund balances:</b>					
Reserved for:					
Debt service	-	-	-	1,550,360	1,550,360
Petty cash	23,440	-	-	-	23,440
Unreserved, reported in:					
General fund	9,035,080	-	-	-	9,035,080
Special revenue funds	-	-	-	24,248,424	24,248,424
Capital projects funds	-	-	39,423,426	264,512	39,687,938
Total Fund Balances	<u>9,058,520</u>	<u>-</u>	<u>39,423,426</u>	<u>26,063,296</u>	<u>74,545,242</u>
Total Liabilities and Fund Balances	<u>\$ 14,582,526</u>	<u>\$ 1,204,863</u>	<u>\$ 43,433,002</u>	<u>\$ 27,019,987</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources  
and therefore not reported in the funds.

250,211,258

Net pension obligation paid in over required

(333,476)

Other long-term assets are not available to pay for current-period  
expenditures and therefore are deferred in the funds. (Note 3)

1,430,476

Internal service funds are used by management to charge the costs of certain activities, such as  
insurance, information services, and fleet maintenance, to individual funds. The assets and  
liabilities of these internal service funds are included in governmental activities in the  
statement of net assets.

12,313,643

Some liabilities, including bonds, loans, and compensated absences payable, are not due  
and payable in the current period and therefore are not reported in the funds. (Note 3)

(48,780,068)

Net assets of governmental activities

\$ 289,387,075

See accompanying notes to the financial statements.